

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,	)	
	)	Case No. 3:25-cv-1233
Petitioner,	)	
	)	
v.	)	
	)	
JUSTIN T. EDERLE,	)	
	)	
Respondent.	)	

**DECLARATION OF JAVIER CORTES ALVAREZ**

I, Javier Cortes Alvarez, declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am a Revenue Agent with the United States Internal Revenue Service, employed in Guaynabo, Puerto Rico.
2. I have been employed by the Internal Revenue Service since June 18, 2001.
3. I am over the age of 18.
4. I have personal knowledge of the matters set forth in this declaration, and if called upon to testify to such matters, I could do so competently.
5. As part of my duties as a Revenue Agent, the Department of Justice designated me to effectuate service of process in this case.

6. On July 3, 2025, at approximately 10:20 a.m. local time, I arrived at the last known address of Mr. Justin T. Ederle. I knocked on the door, but no one answered the door. I left a copy of the following documents taped to the door: Order Enforcing IRS administrative summons (ECF No. 8) and IRS administrative summons (ECF No. 1-2).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on July 3, 2025, in Guaynabo, Puerto Rico

**Javier Cortes  
Alvarez**

Digitally signed by Javier  
Cortes Alvarez  
Date: 2025.07.07 08:51:44  
-04'00'

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Javier Cortes Alvarez  
Revenue Agent  
Internal Revenue Service